1948.

File No. O. Motor Vehicle Tax/48

Legil **DEPARTMENT**

A **BRANCH**

P 2F

Subject:—

Bkle 23/5

Opinions under the Bombay Motor Vehicles Tax Act, 1935.

File No. O. Motor Vehicle Tax/48

Std. Sectt. Slip 24 B e.

493-A

C O N T E N T S.

Legal Department File No. C. Motor Vehicles Tax/40.

Dr. No.	R.I./ C.No.	Subject	pages.
		Opinions under the B'bay Motor Vehicles Tax Act, 1935.	
1	1495/3/10/40.	Cons. 10.	
		Rule 17 of the B'bay Mo. Vehicles Tax Rules 1940. Question 1) If a vehicle is being used unlicenced without the payment of the tax or additional tax and and the registered owner voluntarily offers to pay the tax due and also the penalty whether it would amount to the offence being "reported voluntarily" within the meaning of sec. cl. (i) of cl. as of rule 17.	
		2) Whether the presumption of the R.T.O., that an order issued to the effect that "decisions of the R.T.O. are subject to revision by the R.T.O. as the controlling officer of the Deptt." would not be ultra vires is correct.	

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Bdbay Cooperation.
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Office of the D.L.A.

the use of keeping for use of a motor vehicle without payment of the tax is an offence under section 10(1) (a) of the Bexley Motor Vehicles Tax Act, 1935. If such use or keeping for use is reported by the owner himself before it is detected, the offence can be deemed to have been reported voluntarily by the accused within the meaning of clause (a) (i) of rule 17 of the Bexley Motor Vehicles Tax Rules, 1940.

Under section 10(2) the officer to whom the penalty can be paid is to be prescribed by rules. Under rule 17 of the Bexley Motor Vehicles Tax Rules the officer prescribed is the registering authority appointed to register vehicles under the Motor Vehicles Act, 1930. The Bexley Motor Vehicles Tax Act does not provide for any appeal or revision against the order of the registering authority. No rule can therefore be made vesting in the Provincial Taxpayer Officer any such appellate or revisional power.

sd/- D. A.
7/10.
Examiner of Legal Opinions.

D. A. to L.C., No. 0405, dated the 6th October 1947.

Legal opinion.

17/C.